

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO

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**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>TRUSTEES</b>	S Newton S Gillie M Atkinson K Sitch M Trappe C Lewis Y Frame
<b>PRINCIPAL ADDRESS</b>	Heaton Community Centre Trehitt Road Heaton Newcastle upon Tyne Tyne and Wear NE6 5DY
<b>REGISTERED CHARITY NUMBER</b>	1161983
<b>INDEPENDENT EXAMINER</b>	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear NE2 1TJ
<b>BANKERS</b>	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB

## **NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the CIO are to promote the education and support the development of under school age children and their families in the City of Newcastle upon Tyne by the provision of advice, information and support services and other such facilities.

##### **Significant activities**

NAPI employ the following staff team in order to develop the objects of the CIO:

Karen Williams: Project Manager and Development Worker  
Sarah Dickson: Parent and Toddler Support Worker  
Julie Davison: Parent and Toddler Support Worker  
Kelly Proudlock: Additional Needs Toy Librarian and Administration Clerk  
Suzanne Nagel: Inclusion Worker  
Debbie Newton: Inclusion Worker  
Zoe Stuart: Inclusion Worker  
Rebecca Freer: Play Practitioner

In 2020 the activities of the organisation were reshaped in order to deal with the Coronavirus pandemic. The description and purpose of each area of the work remained the same but the way in which it was delivered was significantly different.

##### **Parent and toddler support**

The normal practice would involve each parent and toddler group across the city receives a minimum of 2 visits per year. These visit include 1 good practice and risk assessment check and 1 general visit. During 2020 Group Leaders were contacted on a regular basis by email and telephone as all groups had to suspend their sessions due to the pandemic in line with Government guidelines.

General support is also available via the website and social media pages. Telephone and email systems are also in place to provide regular contact for parent and toddler group leaders. These activities were the primary method of contact with group leaders. A toy library service is provided to maintain the quality of play opportunities offered to children under 5 years old. This service was not required for groups during 2020. No other organisation in the city offers this type of support to Parent and Toddler Groups.

##### **Additional needs toy librarian**

Toys for children with both diagnosed and undiagnosed additional needs are made available to children and their families through home visits and drop in sessions. Although the drop in sessions were suspended in 2020 the home visits continued.

Work is delivered in partnership with health visitors, family support workers, specialist teams and organisations. These partnerships became more significant as families were identified who were having a particularly difficult time during the lockdowns imposed by the Government. This is the only service of this type in the city.

##### **Inclusion team**

The work of the Inclusion Team has carried out throughout the whole of 2020. Children with additional and complex needs are supported to access their pre-school entitlement in playgroups and private day nurseries by the team of inclusion workers. One to one work with individual children, advice and guidance for staff and support to observe children in order to apply for additional funding and or inclusion worker time is provided by this team. The Inclusion Team form part of a wider network of support co-ordinated by Newcastle City Council's Early Education Additional Support Team.

## **NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

##### **Play practitioner**

The work of the play practitioner has carried on throughout 2020 although face to face sessions were suspended. Home based play, targeted group play and parental support is provided in the Newcastle Community Family Hub Central area via an Early Help plan. This work is part of a multi-disciplinary team supporting some of the most vulnerable children in the city.

##### **Project manager/development worker**

The Project Manager has developed the Coronavirus response for the organisation. Policies and procedures for individual Parent and Toddler Groups has been developed in line with Government guidance.

A legal structure for the organisation is overseen by the Project Manager on behalf of the trustees. A network of partnerships has been developed with agencies and organisations whose primary objectives are similar to those of NAPI. The work of the individual teams/members of staff are developed, monitored and review by the manager in regular staff and supervision meetings. New partnerships are developed in order to meet the needs of the service and its users.

#### **Strategies for achieving aims and objectives**

##### **Parent and Toddler Support**

A base line of good practice has been established for Parent and Toddler Groups across the city due to the lack of any strategic guidance from any other source. In 2020 this has included policies and procedures relating to Coronavirus. Parent and Toddler Groups do not form part of the Early Years Foundation Stage Framework although the key milestones for children 0-3 are identified.

Groups do not register with professional bodies such as Ofsted. However, it is the belief of the organisation, its trustees, staff and members that Parent and Toddler Groups are an important element in the early life of a child and their family. The elements of the Early Years Framework can be and are delivered in Parent and Toddler Group settings. There is a need to monitor the quality of groups in terms of their delivery and the suitability of the volunteers who run them.

Parent and Toddler Groups do need to comply with Legal Structures around good business management, safeguarding children and health and safety procedures.

It is the role of the Parent and Toddler Support Workers to offer support, advice and information to help groups understand their legal responsibilities and to offer a good quality community based service.

##### **Additional Needs Toy Librarian**

Research showed that there was a need to provide a range of sensory toys and equipment for children with additional needs across the city. Parents reported difficulty in accessing toys that were suitable for their child's individual need and this was further complicated for those who had not yet received a diagnosis.

Many parents had difficulty in accessing group based sessions due to their child's condition leaving them isolated and unsupported.

The toy library project was initially established to reach parents via drop in sessions, however it quickly became apparent that there was a need to reach parents and children in their own home. This has been the primary area of work throughout 2020.

A stock of over 5000 toys is available to children and it is regularly renewed and refreshed in order to meet the widest range of needs.

The toy store is also available to parents who are unable to access the drop in sessions.

##### **Inclusion Workers**

This area of work has carried on throughout 2020 as children of key workers have continued to attend sessions.

## **NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **OBJECTIVES AND ACTIVITIES**

Support for children with additional and complex needs is allocated through an application process. Playgroups and Private Day Nurseries observe and assess the needs of children in their care and make an application to the Early Years Additional Needs Panel for either funding, inclusion worker time or a combination of both.

The Project Manager forms part of this panel.

The purpose of the allocation of an Inclusion Worker is to either:

- a. Provide one to one support for an individual child
- b. Model good practice and strategies for working with individual children
- c. Support staff in observations and recording of children's progress
- d. Support the review process
- e. Provide guidance of policy and procedures
- f. Work with other children in order to free up key workers to work with identified children.

#### **Play Practitioner**

This work has carried on throughout 2020.

The Play Practitioner delivers a range of services to families living in the <30% most deprived areas of the city that are situated in the Central Community Family Hub.

The work is mainly based on supporting families with an Early Help Plan and focusses on the strengths of a family which will help them to overcome the difficulties they face at any given time.

The work is delivered in a way that best suits individual families.

#### **Public benefit**

The Trustees have a clear regard for the Charity Commission's guidance on public benefit. The work of the CIO has clear benefits to a particular section of the public. That section consists of children under 5 and their families. The benefits offered are not provided by any other body in the Newcastle area. They are provided based on research and identification of need carried out locally and national. Locally the need for the service is re-validated by Parent and Toddler Groups across the city by means of a User survey.

Parent and Toddler Group leaders benefit from the advice, information and support that they receive by means of a core offer or by request. Children benefit from early experiences which help with their development and progress through the milestones of childhood. Families benefit from peer support, a reduction of social isolation and a sense of community belonging.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Summary of main achievements**

##### **Parent and Toddler Group Support**

At the start of the accounting period there were 95 groups operating across the city. These groups were run by approximately 300 volunteers in local communities. All of these groups were forced to close due to the Coronavirus pandemic. Throughout 2020 NAPI has maintained contact with group leaders via email and telephone.

Policies and procedures in relation to the Coronavirus pandemic have been produced and circulated to group leaders in advance of their potential re-opening. The work has included:

1. The interpretation of Government guidelines in respect of Parent and Toddler Groups.
2. The development of a risk assessment workbook for group leaders to prepare for a COVID safe re-opening.
3. The development of a Model COVID policy for use by Group Leaders.
4. The development of a model letter for parents informing them of the group's intention to re-open.

## NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### ACHIEVEMENT AND PERFORMANCE

##### Summary of main achievements

NAPI has worked closely with Newcastle Public Health in order to fully understand the impact of Government guidelines on Parent and Toddler Groups. Throughout the year NAPI has worked with group leaders to assess the need for support at the point of re-opening. In order to do this a questionnaire was sent and the results were as follows: Between January and February 2021 Parent and Toddler Groups across the city were asked about the future plans for their groups. The purpose of this consultation was:

1. To establish the number of groups wanting to re-open.
2. To establish the numbers of groups that would not re-open.
3. To understand the reasons for not re-opening.
4. To understand how groups have kept in touch with their members during the lockdown period.
5. To establish the support that would be required from NAPI on the re-opening of groups.

42 of the 95 groups in operation at the time of lockdown completed the questionnaire. Of these groups 57% indicated that they would re-start their group as soon as the guidance allowed. An additional 26% said they would reopen when the host organisation gave permission. In total 84% of groups stated an intention to re-open. However 16% of group leaders were unsure if their group would re-open. For those opening group leaders were asked to prioritise the services they would require from NAPI in order to support leaders and volunteers.

The results showed the following priority areas:

1. Advice and information on COVID policy and procedure.
2. Risk Assessment  
Recruitment of volunteers
3. Visits to the group by the support worker  
Telephone/email support
4. Advice in play activities
5. Information on funding
6. Access to the toy library.

The groups who stated they were unsure if the group would re-open gave the following reasons:

- 43% said there was a lack of volunteers
- 28% said the venue they used was not re-opening.
- 28% said there was no demand for the group.
- 14% cited the age of the volunteers
- 14% said the decision was made by a third party.

Other reasons given were new clergy, lack of funds and leaders having no children to take along.

Many groups have been in regular contact with their members during the lockdown period.

- 45% have used Facebook
- 45% have made and received telephone calls.
- 24% have used email
- 14% have WhatsApp groups.

Other methods of communication have been by text, zoom calls, activity packs, meeting in the street, websites, church and school. 14% had had no communication with their members. During the lockdown period NAPI has used all of its communication tools to keep in touch with group leader.

Group leaders stated they had used the following:

- 76% Emails
- 62% Model COVID Policy
- 59% COVID risk assessment
- 45% Telephone calls
- 38% Facebook
- 17% Website

Throughout 2020 NAPI has maintained its partnership working. The key areas of work have been:

## **NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

Work with Newcastle City Council regarding the re-shaping of children's services across the city and how Parent and Toddler Groups can form an integral part of these services. Work with the Specialist Teachers in relation to identify children with additional needs at the earliest opportunity. This would involve the training of and support for volunteer parent and toddler group leaders. Work with Newcastle University in relation to work with babies and children under 2 across the city. This work would make every contact count in order to provide services and support for the youngest children in the city.

Regular work with the Tavistock Institute in relation to supporting volunteers. We have explored the value of volunteers, their needs and how these can be supported as well as the barriers to volunteering. We have shared best practice and looked at ways to introduce the best practice into our own organisation. Involvement in sessions provided by the Early Years Alliance to explore how Social Media supports group leaders and parents. We have also looked at how to support children's emotional wellbeing in general and throughout the pandemic.

#### **Achievements in the year**

##### **Inclusion workers**

The team of Inclusion Workers have offered 75 hours per week of direct/indirect support to children with additional and complex needs. Throughout 2020 they have provided support for 14 children in settings. They have provided remote support for a further 37 children and they have provided general advice for another 13.

All Inclusion workers have taken part in video calls with leaders, managers and parents in order to provide for the individual needs of children both at home and at the pre-school setting. They have co-ordinated resources to aid children's development and attainment. This has taken the form of visual timetables, toys and activities. During the year they have completed training in the following areas Sensory awareness, safeguarding and domestic violence. To develop their practice and maintain the quality of the service.

They have attended online SENCO meetings in order to share best practice with the nominated SENCO's from settings across the city. They have also provided reports for EHC plans and review meetings in order to provide children with additional needs with the very best opportunity to take up their Early Years entitlement

##### **Additional Needs Toy Library**

This service has provided 89 home visits for children and families who have a range of diagnosed and undiagnosed additional needs. Delivering 360 toys to support children's development. A further 8 parents visited the toy store borrowing a total of 24 toys. At the end of this funding period an additional 45 families have become members of the toy library benefitting 45 individual children.

The service has developed closer links with Health Visitors and Children's Social Care who have identified families that not only have children with additional needs but who are also struggling as a result of the pandemic.

The project has benefited from 3 grants in this period which has provided new toys to the value of £7000 into the system covering a wide range of developmental needs and children's interests. NAPI has received 6 referrals from EEAST teachers, 4 from EEAST nursery nurses, 3 from Pass on Parents, 1 from Social Care, 3 from the Inclusion Team, 2 from Nurseries and 3 from the Play Practitioner.

1. LGA Foundation has provided £1000 for Bubble Tubes
2. Carrie Gray - via the Community Foundation has provided £1000 to provide a range of toys.
3. Newcastle City Council has provided £5000 to provide a range of toys.

Throughout 2020 there has been a complete overall of the toys available to children with additional needs.

##### **Toy Library Service**

Previously NAPI had co-ordinated a Toy Library loan service for parents in partnership with Newcastle Libraries in the delivery of the Book a Toy service. However, following the closure of libraries as a result of the pandemic NAPI re-shaped the offer of a service for parents through its Little Borrowers service. Isolated and vulnerable families were offered access to the toy library either by appointment to visit the COVID secure toy library or for the most vulnerable a home delivery service.



## **NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

It is understandable that this offer has been slow to take off due to the concerns and worries of families. However we will continue to offer it for the foreseeable future.

The guidance relating to the virus has restricted the range of toys that can be used in sessions. NAPI has removed the membership fee for the service in order that childcare providers can provide a range of toys that can be easily cleaned and rotated to reduce the spread of the virus. Throughout 2020 there has been a complete overhaul of all toy library stock.

#### **Play Practitioner**

During the past year the Play Practitioner has:

- facilitated virtual group sessions for families from 0-3 years as well as supporting families from conception to birth-1001 critical days. Planning, preparing, coordinating and observing so sessions run as smoothly as possible for all.
- Developed and delivered virtual song and story time to be shared with parents via Social Media.
- Co-coordinated virtual holiday planning, organising, planning activities, purchasing resources, coordinating resources needed.
- initiated early help plans, and acted as lead professional on plans and coordinated and attended Team Around the Family (TAF) meetings as well as coordinating and disseminating the TAF updated notes.
- Linked families needing extra support, 1-1 home play, behaviour strategies, routines and boundaries.
- Contacted the families of new-born babies to provide information, support and advice where appropriate.
- Supported parents with questions and advice they need in relation to their children/family lives.
- Attended team meetings on a regular basis as well as supervisions.
- Linked with a range of professionals to best support the families. She has worked with-Schools, Nurseries and Playgroups, Health visitors, Midwives, Jobcentres, housing, interpreters, Speech and language, Community fostering and Children's Social Care
- Accessed training to assist day to day work with families.

#### **Management and Administration**

Throughout 2020 NAPI has focussed its work on the following areas:

1. Support for its staff in terms of their workload and emotional wellbeing. Some staff were shielding, at times some were isolating and some contracted the virus. None of the staff were furloughed.
2. The development and implementation of Coronavirus policies and procedures.
3. The review of all policies and procedures and the additional requirements as a result of the pandemic.
4. Accessing advice and support from organisations such as Inspire HR.
5. Maintaining access to the organisation by its members and other organisations and professionals.
6. Thanks to a grant from the Community Fund via the National Lottery NAPI has been able to provide advice, support and information for parents and group leaders via the Social Media page. We have posted 547 items which have reached 27115 people. This posts have been actively liked by 4689 people and shared by 740.

We have updated the website which has been accessed by 6000+ people. The page was visited in the following areas:

About us	6,392
Access	6,355
Toy Library	3,631
Crafts	2,332
Group News	2,289

#### **Difference made to beneficiaries**

##### **Parent and Toddler Groups**

The work carried out in 2020 has established that there are a large numbers of groups wanting to re-establish themselves once the guidance allows for this to happen. Parent and Toddler Group leaders have reported that the work of NAPI has supported them throughout the year and maintained the motivation to re-start. The figures of parents who have accessed the social media pages have shown that they are valued for the support they offer. Children have had access to play opportunities that they would normally access at a Parent and Toddler Group.

**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Inclusion Workers**

The work of the Inclusion team has ensured that children with additional and complex needs have been able to access their pre-school entitlement where it has been possible to do so. They have been supported to take small steps in their development and in some cases larger steps in a confident and secure way. Their needs have been identified in the settings and the staff have been supported to deliver play activities which support individual children. Where this has not been possible children have been possible children have received the same support in their homes via online meetings.

Parents have been supported to feel confident to leave their children at pre-school safe during the pandemic in the knowledge that their children's needs are being met. They have also been supported to deliver play activities themselves in their homes.

Pre-school groups feel confident to deliver on the needs of these children as they are aware of the support and advice of the Inclusion team.

**Additional Needs Toy Library**

Children with additional needs have been able to access toys to support their development in their own home. Parents feel confident to use the toys in a way that supports their children's needs. Parents feel supported and are able to discuss the needs of their child in an informal and non-judgemental way. Partnership working to reach as many families as possible has been continued and new partnerships formed.

**Play Practitioner**

The work of the Play Practitioner has supported some of the most vulnerable families in the city. Families have received more in depth support and training. Early help has been provided to stop issues needing to be resolved by the intervention of Social Care. Parenting skills have been developed and enhanced in a supportive manner which produces positive outcomes for children and their families. Children have been supported in their play via online play sessions.

**Fundraising activities towards objectives**

Fundraising to support parents during the Coronavirus pandemic resulted in a £6000 grant from the Community Fund via the National Lottery to improve the Social Media outputs and website. This has enable NAPI to provide online advice, information and support for parents, children and group leaders across the city. Newcastle City Council has continued the budget for the Parent and Toddler Group support work and the Inclusion Workers including the Additional Needs Toy Librarian. As a result of this action no staff were furloughed. This work has been agreed until May 2022.

Funds to purchase toys and equipment from the additional needs toy library have been secured:

- a. £1000 from the LGA Foundation
- b. £1060 from the Carrie Gray Foundation via the Community Foundation
- c. £5000 from Newcastle City Council

**FINANCIAL REVIEW**

**Financial position**

**Significant events that have impacted on financial performance**

NAPI has used some of its unrestricted finances over this period in order to continue to offer 2 Parent and Toddler Support Workers. It is our intention to continue to seek additional funding in order to continue to deliver this service at the current level.

**Principal funding sources**

NAPI is currently funded by:

Newcastle City Council	- Parent and Toddler Support
	- Additional Needs Toy Librarian
	- Inclusion Workers
Action 4 Children	- Play Practitioner

## **NEWCASTLE ACTION FOR PARENT & TODDLER GROUPS INITIATIVE (NAPI) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The reserve funds are held in NAPI's restricted account are held to cover:

- Redundancy payments
- Auditors fees
- Annual insurance premiums
- Designated Projects
- 6 months running costs
- Wind down of the Charity if required.
- Payment of any other legal transactions

##### **Going concern**

##### **Principle risks and uncertainties**

The major uncertainty of continued support from our current funders is a major concern for the organisation. The loss of the core grant would have a major impact on the ability to continue to deliver any of our projects.

#### **FUTURE PLANS**

It is also our intention to seek further funds in order to maintain the level of Parent and Toddler Support. We will listen to the views of our users and respond to their needs in a way that will support them as well as meeting the objectives of our funders. The need and demand for the services provided by NAPI are well documented and the value of them respected by the various user groups. NAPI will respond to the changing needs of groups, parents and children following the easing of lockdown arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

NAPI operates in line with its Charitable aims and objectives as set in its constitution lodged with the Charity Commission.

##### **Recruitment and appointment of new trustees**

Trustees are recruited from the Parent and toddler groups operating across the city. The current Board are also keen to recruit new trustees with digital and marketing experience. We have worked with Connected Voice in order to advertise these roles. Trustees are appointed generally at the Annual General Meeting but can be appointed throughout the year with the agreement of the Board. A full induction procedure is outlining in the Recruitment and Section Policy.

##### **Organisational structure**

The board of trustees delegate the day to day running of the organisation to the Project Manager. Normally, meetings of the Board take place 4 times per year. During 2020 the Project Manager has maintained contact with the trustees via telephone and email. All policies and major change of role, employment or strategy are agreed by the Board.

##### **Key management remuneration**

No member of the Board receives any financial remuneration. The organisation employs 1 senior manager whose salary is managed through the current payroll system.

##### **Wider network**

NAPI has an extensive network of organisations to support the work of the charity. We work very closely with the Local Authority, Connected Voice and other early years organisations across the city.

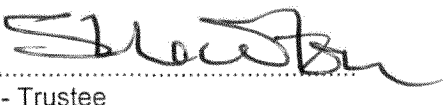
##### **Risk management**

NAPI operates a number of funding streams all of which are consolidated into their annual accounts. All funding streams are reported on a quarterly basis to the funding provider. The management committee monitors financial statements. The charity operates a cheque account for the payments of bills that require two signatures. A high interest account has been opened to make best use of the charities reserves. The trustees meet regularly four times per year and have fully considered risk management.

NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021

Approved by order of the board of trustees on 15/7/21 and signed on its behalf by:

  
S Newton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**Independent examiner's report to the trustees of Newcastle Action for Parent & Toddler Groups Initiative (NAPI) CIO**

I report to the charity trustees on my examination of the accounts of Newcastle Action for Parent & Toddler Groups Initiative (NAPI) CIO (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Moran BA FCA  
Robson Laidler Accountants Limited  
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Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ

Date: 9 September 2021

**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,498	6,521	10,019	3,446
<b>Charitable activities</b>					
Service level agreements		14,795	111,555	126,350	143,747
Investment income	3	321	-	321	738
<b>Total</b>		<b>18,614</b>	<b>118,076</b>	<b>136,690</b>	<b>147,931</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activity costs		14,293	115,605	129,898	136,167
<b>NET INCOME</b>		<b>4,321</b>	<b>2,471</b>	<b>6,792</b>	<b>11,764</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		199,242	9,845	209,087	197,323
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>203,563</b>	<b>12,316</b>	<b>215,879</b>	<b>209,087</b>

The notes form part of these financial statements

**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	125
<b>CURRENT ASSETS</b>			
Debtors	8	6,152	9,466
Cash at bank		214,221	202,354
		<u>220,373</u>	<u>211,820</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(4,494)	(2,858)
<b>NET CURRENT ASSETS</b>		<u>215,879</u>	<u>208,962</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>215,879</u>	<u>209,087</u>
<b>NET ASSETS</b>		<u>215,879</u>	<u>209,087</u>
<b>FUNDS</b>	11		
Unrestricted funds:			
General fund		194,833	190,705
Toy Library Maintenance		8,730	8,537
		<u>203,563</u>	<u>199,242</u>
Restricted funds		12,316	9,845
<b>TOTAL FUNDS</b>		<u>215,879</u>	<u>209,087</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/7/21 and were signed on its behalf by:

  
S Newton - Trustee

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Statement of compliance**

Newcastle Action for Parent and Toddler Group Initiative is a Charitable Incorporated Organisation (charity number: 1161983). The registered office is Heaton Community Centre, Trewhitt Road, Heaton, Newcastle upon Tyne.

Newcastle Action for Parent and Toddler Group Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial accounts are prepared in Sterling (£) and all figures are rounded to the nearest £1.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office and computer equipment - 20% straight line basis

**Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.



**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial accounts.

Designated funds are unrestricted funds that have been earmarked for a particular purpose by the trustees.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	3,498	2,444
Grants	6,521	1,002
	<u>10,019</u>	<u>3,446</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Rothley Trust	-	1,002
National Lottery - Covid Response	6,521	-
	<u>6,521</u>	<u>1,002</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	321	738

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. STAFF COSTS**

	2021 £	2020 £
Wages and salaries	106,421	105,821
Social security costs	1,238	2,194
Other pension costs	2,687	2,819
	<u>110,346</u>	<u>110,834</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Full-time and equivalent employees	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

The total remuneration paid to key management was £24,335 (2020: £24,791).

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,446	-	3,446
<b>Charitable activities</b>			
Service level agreements	28,995	114,752	143,747
Investment income	738	-	738
<b>Total</b>	<u>33,179</u>	<u>114,752</u>	<u>147,931</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activity costs	29,919	106,248	136,167
<b>NET INCOME</b>	<u>3,260</u>	<u>8,504</u>	<u>11,764</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	195,982	1,341	197,323
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>199,242</u>	<u>9,845</u>	<u>209,087</u>

**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. TANGIBLE FIXED ASSETS**

	Office and computer equipment £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	<u>2,605</u>
<b>DEPRECIATION</b>	
At 1 April 2020	2,480
Charge for year	<u>125</u>
At 31 March 2021	<u>2,605</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	-
At 31 March 2020	<u><u>125</u></u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	<u>6,152</u>	<u>9,466</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Social security and other taxes	1,018	1,142
Other creditors	527	-
Accrued expenses	<u>2,949</u>	<u>1,716</u>
	<u>4,494</u>	<u>2,858</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	-	-	-	125
Current assets	208,057	12,316	220,373	211,820
Current liabilities	<u>(4,494)</u>	<u>-</u>	<u>(4,494)</u>	<u>(2,858)</u>
	<u>203,563</u>	<u>12,316</u>	<u>215,879</u>	<u>209,087</u>

NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	190,705	4,128	194,833
Toy Library Maintenance	8,537	193	8,730
	<u>199,242</u>	<u>4,321</u>	<u>203,563</u>
<b>Restricted funds</b>			
Inclusion project	9,521	1,661	11,182
Parent and Toddler Support	324	810	1,134
	<u>9,845</u>	<u>2,471</u>	<u>12,316</u>
<b>TOTAL FUNDS</b>	<u>209,087</u>	<u>6,792</u>	<u>215,879</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,539	(11,411)	4,128
Toy Library Maintenance	3,075	(2,882)	193
	<u>18,614</u>	<u>(14,293)</u>	<u>4,321</u>
<b>Restricted funds</b>			
Inclusion project	70,715	(69,054)	1,661
Parent and Toddler Support	47,361	(46,551)	810
	<u>118,076</u>	<u>(115,605)</u>	<u>2,471</u>
<b>TOTAL FUNDS</b>	<u>136,690</u>	<u>(129,898)</u>	<u>6,792</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	190,982	(277)	190,705
Toy Library Maintenance	5,000	3,537	8,537
	<u>195,982</u>	<u>3,260</u>	<u>199,242</u>
<b>Restricted funds</b>			
Inclusion project	-	9,521	9,521
Parent and Toddler Support	1,341	(1,017)	324
	<u>1,341</u>	<u>8,504</u>	<u>9,845</u>
<b>TOTAL FUNDS</b>	<u>197,323</u>	<u>11,764</u>	<u>209,087</u>

**NEWCASTLE ACTION FOR PARENT & TODDLER  
GROUPS INITIATIVE (NAPI) CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,692	(27,969)	(277)
Toy Library Maintenance	5,487	(1,950)	3,537
	<u>33,179</u>	<u>(29,919)</u>	<u>3,260</u>
<b>Restricted funds</b>			
Inclusion project	75,566	(66,045)	9,521
Parent and Toddler Support	39,186	(40,203)	(1,017)
	<u>114,752</u>	<u>(106,248)</u>	<u>8,504</u>
<b>TOTAL FUNDS</b>	<u>147,931</u>	<u>(136,167)</u>	<u>11,764</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**13. PURPOSE OF RESTRICTED FUNDS**

**Parent and Toddler Group Support**

The fund is aimed at activities that promote a healthy lifestyle and encourages physical activity in order to contribute to early interventions in relation to child obesity.

**Inclusion Project**

The Inclusion Service provides support for children with additional and complex needs in order that they can take up early years pre-school entitlement.

**14. PURPOSE OF DESIGNATED FUNDS**

**Toy Library Maintenance Fund**

The fund has been designated by the trustees to cover the cost of replacing toys held within the toy library service.

